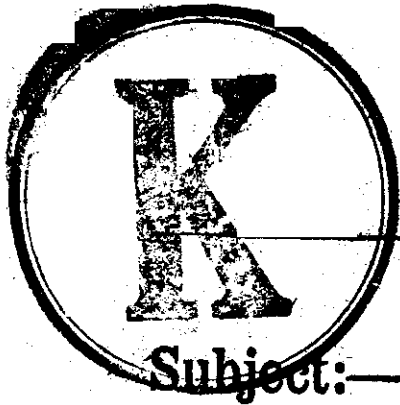


1946

O. Revenue
File No. Recovery/46



Legal Department

A BRANCH

Opinions Under the
Revenue Recovery Act 1890

8 1/2

O. Revenue Recovery/46

File No.

Gen. 194 e.

501-A

C O N T E N T S.

-- Legal Department File No 0. Revenue Recovery /46.

Sr. No.	R. I. No. / O. D. No.	Subject.	Pages.
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1

Opinions under the Revenue
Recovery, Act, 1890.

1 G.N. 9398 Sec. P. 6.
24-12-46

Question whether the provisions of the Act in question are binding on the Crown.

1 - 2.

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918

It is a general principle that the Crown is not bound by a statute unless named in it expressly or by necessary implication. "Wherefore, the language of the statute is general and in its wide and natural sense would divest or take away any prerogative or right from the Crown, it is construed so as to exclude that effect" (See Maxwell, p. 120) The provisions of section 6 of the Revenue Recovery Act, 1890, if applied to the Crown, would divest the Crown of right to its property. Consequently the Revenue Recovery Act, 1890, cannot be construed as being applicable to the Crown. The view at A of the General Manager's letter at page 1 ante is correct.

o/c

Sd/-

Remembrancer of Legal Affairs.

U.R. to G.D. No. 9398, dated the 24th December
1946.

C.G.R. 9-7-

C 5